

Perkins Grant

Non Allowable Use of Funds

Test for Allowable Use of Funds: instructional materials, software and/or equipment must enhance instruction for students to gain knowledge and skills that meet industry standards and expectations in high wage, high skill and high demand occupations.

NON-ALLOWABLE USE OF FUNDS

Expenditure Category (non-allowable)	Description/additional detail
Fiscal Expenses	
Audits	The cost of a general school/institution audit is not permissible BUT the portion directly attributable to auditing the Perkins grant may be charged against the 5% administration category
Capital Expenditures	Building or land purchases or modifications, attachments, accessories are not approvable
Computers	Computers must be of industry standard that are found in the business world. Chromebooks are not approvable for payment with Perkins Funds.
Contributions and donations to contingency or "petty cash" funds	These contributions and funds are not approvable
Dues	Dues to professional or other organizations are not approvable
Fines and penalties	Fines and penalties of any type are not approvable
Insurance	Building, equipment or personal/institutional insurance is not allowable
Interest and other financial costs	Any interest paid or other financial costs such as audits are not approvable
Supplanting is not allowable	<ol style="list-style-type: none"> Using Perkins funds to provide services the recipient is required to make available under other federal, state or local laws or Using Perkins funds to provide services the recipient provided with state or local funds in the prior or previous years.

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Expenditure Category (non-allowable)	Description/additional detail
Career Technical Student Organizations	
Career Technical Student Organizations	<p>Awards for recognition of students, advisors or other individuals are not approvable including:</p> <ul style="list-style-type: none"> ○ Cash Awards ○ Medals/Pins ○ Plaques ○ Ribbons ● Advisor/Student registration fees to events, conferences, activities ● Dues (student or advisor) ● Food for students ● Jackets/uniform apparel ● Lodging for students ● Printing and disseminating of non-instructional materials ● Supplies ● Start-up kits ● Student/Advisor expenses at CTSO conferences ● Transportation of students to CTSO conferences
Construction	
Construction or renovation costs	Construction costs and materials for a permanent structure (e.g., greenhouse) or anything that becomes <i>a part of</i> a permanent structure are not allowable expenditures
Installation	Expenses for installing equipment or materials including wiring are not approvable. Perkins funds <i>may be used</i> for professional development for the use or set-up of equipment.
Entertainment	
Entertainment (There is a high burden of proof to justify the expenditure of Perkins funds for a meal. Please refer to the Nebraska Grants Management Manual for more details)	<p>Non-allowable expenditures for entertainment or social activities include:</p> <ul style="list-style-type: none"> ● Beverages ● Lodging ● Meals <i>Non-working meals</i> ● Transportation ● Gratuities ● Gifts, giveaways, promotional materials

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Entertainment	
Meals	Banquets and meals are considered entertainment expenses are not approvable. Working lunches (such as for an advisory committee) and that are essential to the meeting and the agenda reflects that work is taking place are permissible.
Promotional materials are not approvable	Examples: <ul style="list-style-type: none"> • Cups/glasses • Folders or bags • Gratuitous items • Key chains • Pens • Pencils • notepads • T-shirts
Equipment and Tools	
Equipment	<ul style="list-style-type: none"> • Expenditures for equipment that are not specifically used for approved career technical education courses/programs of study and are housed in appropriate CTE classrooms/labs/workshops is not allowable. • Equipment that is used for general administrative or personal use is not allowed • Equipment that is mounted or becomes a part of a building or structure is not allowed • Equipment and supplies needed for building maintenance are not allowed
Basic Tools	<p>Basic hand tools or tools that would not be considered innovative are not allowable (e.g., chisels, clamps, gardening tools, hammers, hand saws, levels, planes, pliers, punches, rasps, screwdrivers, tape measures, trouble lights, vise grips, wrenches) are not allowable.</p> <p>Ergonomic and/or state-of-the-art tools and tool kits that are part of an innovative program that combines rigorous academic instruction with career education are allowable.</p>

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Equipment and Tools	
Culinary/Kitchen Tools	<p>Basic kitchen and culinary tools are not approvable. This includes flatware, dishes, food containers, spatulas, whisks, etc. Any tools or equipment for culinary must be industry grade and commonly found in professional culinary kitchens</p> <p>Residential type kitchen tools are not allowable (e.g., salt and pepper shakers, flatware, dishes, spatulas, private label products sold through home party outlets, light-grade plastic products)</p> <p>Equipment MUST be industry grade and quality and demonstrate or showcase the most recent technology within the category. Examples of residential grade equipment that would not be allowable include:</p> <ul style="list-style-type: none"> • Electric ranges (Low end, coil burner) • Washers/dryers • Dishwashers • Pressure canners • Food dehydrators (unless they are industry-grade) • Quilting machines • Embroidery machines (unless industry grade and tied directly to a school-based enterprise)
Furniture	<p>Furniture is not approvable. Furniture required to make reasonable accommodation for a student with disabilities may be approvable</p> <p><i>Exception: if the furniture is unique to a tool or piece of equipment and is required for that tool or equipment to operate safely and properly, furniture may be approvable</i></p>
Maintenance contracts or agreements	These contracts or agreements are not approvable. This includes repair plans that may be purchased when purchasing a piece of equipment
Repair expenditures	Repairs (e.g., car repairs) are not allowable
Storage	Storage files or cabinets are not approvable
Vehicles	Purchase or leasing of automobiles, trucks, buses, airplanes, boats, golf carts, motorcycles, tractors, trailers

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Instructional Materials	
Career Information System Subscriptions	Because Nebraska provides a statewide career information system (Nebraska Career Connections) that is partially funded with Perkins funds, subscriptions to other career information systems are not approvable with Perkins funds
Certifications or Certification Exams	Perkins funds may not be used to pay for an individual certification or certification exams or tests. Perkins funds may <i>not</i> be used for industry recognized certifications. (This applies to students and teachers.) (Professional development is approvable as long as it is not credit bearing.)
College Preparatory Courses or Materials On-line college prep tests	These would be considered a direct benefit to the student and are not approvable
Consumable Instructional Materials	Any instructional materials that are consumable (one use only) or that are retained by the student are not approvable
Distance Learning Fees	Fees associated with operation of distance learning are not approvable
Electronic Instructional Materials*	*Subscription-based fees that supplement CTE classroom instruction CAN be purchased
Software for Use Outside the CTE Classroom/Lab	Instructional materials, software or equipment that is used in hobby, craft or leisure arts courses are not approvable for reimbursement. Software is only approvable if it is for use in career-technical skill enhancement directly tied to the CTE program of study and directly to instruction in the classroom/laboratory/workshop. Perkins funds cannot be used to purchase software or upgrades for additional alternative uses (e.g., software such as Striv, Wirecast Pro or other software used for videography or editing for athletic or other school activities such as plays, performances, etc.)
Subscriptions	Subscriptions to magazines or journals are not approvable
Textbooks	Textbooks are not approvable expenditures Exception: Textbooks and instructional materials for new programs or new courses that are part of a new program of study not previously provided by the school provided the curriculum is tied to current industry standards. (Workbooks or consumable items are not approvable)
Tuition and Fees	Tuition and fees associated with dual-credit or advanced placement coursework including testing and textbooks are not approvable

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Supplies	
Consumable supplies or equipment	Standard classroom consumable and not allowable supplies including but not limited to: <ul style="list-style-type: none"> • CO2 cartridges • Drill bits • Food • Ink • Lumber • Office supplies (e.g., markers, glue, shears, thank-you notes) • Paper • Plants • Potting soil • Printer cartridges • Replacement batteries • Safety Glasses • Toner • Welding rods/wire • Workbooks
Professional Development	
Conferences	Conference registration fees for teachers to attend a CTE-focused professional development workshop, seminar or conference are permissible.
Non CTE-focused Conference Expenses	Perkins can only pay for the expenses of CTE teachers, School Counselors or Perkins Administrators attending conferences that are directly related to CTE instruction.
Student Assistance	
Child Care	Not approvable except in the instance of special populations such as single parents participating in special CTE assistance programs.
College Visits	Funding to transport students to and from college visits or to and from student state conferences (e.g., Career Student Organization leadership or competitive events) would be considered direct assistance to students and therefore not allowable.
College Tuition and Fees	This includes books, tools and other items the student be required to have except as provided to non-traditional students such as single parents, single pregnant women and displaced homemakers or certain members of special populations.

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Student Assistance	
Direct assistance to students is not approvable <i>(An exception may be available in special cases dealing with identified special populations in special CTE programs. Permission is required.)</i>	The following forms of assistance are not approvable with Perkins funds: <ul style="list-style-type: none"> • Certification test costs • Childcare • Fees • Jackets/T-Shirts • Lodging • Meals • Personal tools or equipment retained by students • Textbooks • Tools • Transportation • Tuition • Uniforms or any clothing including lab coats, coveralls, gloves, etc. • Workbooks
Dues/Membership Fees	Memberships for students, faculty, or administration for career and technical student organizations, professional organizations or societies.
Instructional aides to be retained by students	Instructional materials that become the property of the student are not approvable.
Middle school (7-8 only) expenditures for hobby, craft, leisure arts, or other non-occupational, exploration or preparation courses	Middle school (7-8 only) purchases would be allowable ONLY if they are to modernize, improve or expand CTE offerings AND align them to current industry standards and expectations. Must also be used for a course or courses that enhance instruction for students to gain knowledge and skills that meet industry standards and certifications in high wage, high skills and demand occupations. The key is career skills development (not family or personal development) aligned to business/industry standards and focus on H3 careers.
Non-CTE Courses or Activities	Expenditures for students not enrolled in CTE are not approvable.
Pre-7 th grade	No funds can be used to provide career education programs to students prior to the 7 th grade (pre-7 th grade students CAN use equipment in NCE classes that was purchased for 7-12 students)
Postsecondary fees	Any fees for students or teachers related to postsecondary education are not approvable.
Remedial courses	Remedial or developmental courses are not approvable
Scholarships	Perkins funds may not be used for scholarships or awards.
Student Assessments	Individual student assessments that are specific to each student are not allowable, e.g., Strengths Finders, etc.

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Student Assistance	
Tests	College-prep tests or any test charging a “fee per student” are considered a direct benefit to students and are not allowable.
Tuition costs	Any tuition fee charged for students to attend a course is not allowable because it would be considered a direct benefit.
Travel	
Student Related Travel	Travel related to CTSO or student activities is not approvable. However, Travel costs (transportation only) for CTE students to attend field trips and laboratory experiences directly related to approved career education activities are permissible.
Travel outside of the US	Any travel outside the United States is not approvable with Perkins Funds